

ABSTRACT OF THE DISCLOSURE

Disclosed is a semiconductor device, comprising
a first wiring structure formed on a semiconductor
substrate and including a first plug and a first wiring
5 formed on the first plug, and a second wiring structure
 formed on the semiconductor substrate belonging to the
 wiring layer equal to the first wiring structure and
 including a second plug and a second wiring formed on
 the second plug, wherein the upper surface of the first
10 wiring is positioned higher than the upper surface of
 the second wiring, and the lower surface of the first
 wiring is positioned flush with or lower than the upper
 surface of the second wiring. The present invention
 also provides a method of manufacturing the particular
15 semiconductor device.

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